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PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 28th March, 2025

GUJARAT VALUE ADDED TAX ACT, 2003.

No.(GHN-35)/VAR-2025(50)/GST Cell: - The following draft of rules amending the Gujarat Value Added Tax Rules, 2006 which is proposed to be issued under section 98 of the Gujarat Value Added Tax Act, 2003(Guj. 1 of 2005), is hereby published as required by sub-section (4) of section 98 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government of Gujarat on or after the expiry of fifteen days from the date of its publication in the *Official Gazette*.

- Any objection or suggestion which may be received by the Principal Secretary to the Government of Gujarat, Finance Department, Sachivalaya, Gandhinagar from any person with respect to the said draft on or before the expiry of the aforesaid period will be considered by the Government.

DRAFT NOTIFICATION

GUJARAT VALUE ADDED TAX ACT, 2003.

No. (GHN-35)/VAR-2025(50)/GST Cell: - In exercise of the powers conferred by sub-section (1) of section 98 of the Gujarat Value Added Tax Act, 2003(Guj. 1 of 2005), the Government of Gujarat hereby makes the following rules further to amend Gujarat Value Added Tax Rules, 2006, namely: -

- (1) These rules may be called the Gujarat Value Added Tax (Amendment) Rules, 2025.
 - (2) They shall come into force on the date of their publication in the *Official Gazette*.
- In the Gujarat Value Added Tax Rules, 2006 (hereinafter referred to as “the said rules”), in rule 19,-
 - (a) in sub-rule (2), in clause (i), the following provisos shall be inserted, namely: -

“Provided that the registered dealer shall not be allowed to furnish such return for a tax period, if such return for any of the previous tax periods has not been furnished by him:

Provided further that the registered dealer required to furnish return under sub-rule (5), shall not be allowed to furnish return for a tax period under this rule, if the return under sub-rule (5) for any of the tax periods has not been furnished by him:

Provided also that the Government may, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered dealer or a class of registered dealers to furnish such return, even if he has not furnished such return for any one or more previous tax periods or has not furnished the returns specified under sub-rule (5) for any one or more tax periods.”;

(b) for sub-rule (5), the following sub-rule shall be substituted, namely: -

“(5) (a) Every registered dealer, being importer or manufacturer or oil marketing company, dealing in any of the goods mentioned in Sr. No. 1, 2, 4 or 5 of Schedule III, shall also furnish monthly return in **Form 212** along with **Form 212A**, within thirty days from the end of the month to which the return relates.

(b) Every registered dealer other than the dealer referred to in clause (a), dealing in any of the goods mentioned in Sr. No. 1, 2, 4 or 5 of Schedule III, shall also furnish monthly return in **Form 213** within thirty days from the end of the month to which the return relates:

Provided that the registered dealer referred to in clause (a) having the retail outlet with the same registration number, shall also furnish such return.

(c) The registered dealer shall not be allowed to furnish return specified in clause (a) or clause (b) for a tax period, if the return under the said sub-rules for any of the previous tax periods has not been furnished by him:

Provided that the Government may, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered dealer or a class of registered dealers to furnish such returns, even if he has not furnished such returns for any one or more previous tax periods.”.

3. In the said rules, in **FORM-201A**, for the table under the heading “A. List showing sale of goods to registered dealers:”, the following table shall be substituted, namely: -

“Table

SR. No.	Tax Invoice No.	Date	Name with RC No. of the registered dealer to whom goods sold		Turnover of sale of taxable goods					
			(a)		(b)					
			(i) Name	(ii) R.C. No.	Goods with HSN	Qty. (in ltrs.)	Value of Goods	Tax	Addl. Tax	Total
1										
2										
3										
Total										”.

4. In the said rules, in **FORM-201B**, for the table under the heading “A. List showing purchase of goods from registered dealers:”, the following table shall be substituted, namely: -

“Table

SR. No.	Tax Invoice No.	Date	Name with RC No. of the registered dealer from whom goods purchased		Turnover of purchases of taxable goods					
			(a)		(b)					
			(i) Name	(ii) R.C. No.	Goods with HSN	Qty. (in ltrs.)	Value of Goods	Tax	Addl. Tax	Total
1										
2										
3										
TOTAL										”.

[2] Motor spirit (commonly known as petrol)- Branded :-

Table

[illegible]

[3] High Speed Diesel (Other than branded) :-

Table

[illegible]

[5] Tax Payment Details :-

(A)	Output Tax			
	SR No.	Motor Spirit	Amount (Rs.)	Amount (Rs.)
	(i)	Motor spirit (commonly known as petrol) other than branded		
	(ii)	Motor spirit (commonly known as petrol)-Branded		
	(iii)	High Speed Diesel (Other than branded)		
	(iv)	High Speed Diesel (Branded)		
	Total Tax Payable (a)			
(B)	Tax Credit			
	Tax credit brought forward from previous tax period			
	(i)	Motor spirit (commonly known as petrol) other than branded		
	(ii)	Motor spirit (commonly known as petrol)-Branded		
	(iii)	High Speed Diesel (Other than branded)		
	(iv)	High Speed Diesel (Branded)		
	Total ITC			
	Less: Reduction, if any			
	Net ITC (b)			
(C)	Net Tax Payable (a)-(b)			
(D)	Tax paid			
(E)	Balance [(C)-(D)]			

Note: The details mentioned in serial numbers [1] to [4] shall be provided for all days of the respective month. However, the details mentioned in serial number [5] shall be provided month wise in consolidated.”.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

